

CONSTRUCTION, IMPROVEMENT, AND MAINTENANCE OF HIGHWAYS (EXCERPT)
Act 59 of 1915

247.422 Rolls; tax assessment, certification, collection of tax; township exemption.

Sec. 22. After the time for appeal from said roll has expired, or after an appeal shall have been decided, the county road commissioners or the state highway commissioner shall then prepare a tax assessment roll for the first year, for the collection of taxes and shall certify the same to the several township boards, to the legislative body of any city assessed at large, and to the county clerk of the county, on or before the first day of the annual meeting of the boards of supervisors; and the several boards of supervisors shall order such taxes collected at the same time, and in the same manner as are county, state and township taxes. All provisions of law with respect to the collection of said county, state and township taxes, shall apply to these special taxes. Said board of supervisors shall also order spread on the county at large, such sum, if any, as is apportioned thereto, which sum shall be entered upon the assessment rolls with the other county taxes but in a separate column. The legislative body of any city assessed at large hereunder shall order spread and collected in the same manner as other general taxes are spread and collected the amount that may be apportioned to such city: Provided, however, That any township that is entitled to the return of the county road tax paid thereby under the provisions of section 26 of chapter 4 of Act No. 283 of the Public Acts of 1909, as amended, shall be exempt from the payment of any portion of the tax spread at large upon the county under the provisions thereof, and such tax shall be apportioned among the other townships and cities of such county.

History: 1915, Act 59, Eff. Aug. 24, 1915;—CL 1915, 4692;—Am. 1917, Act 125, Imd. Eff. Apr. 25, 1917;—Am. 1919, Act 107, Eff. Aug. 14, 1919;—CL 1929, 4337;—CL 1948, 247.422.

Compiler's note: Section 26 of chapter 4 of Act 283 of 1909, referred to in this section, was repealed by Act 77 of 1958.